

STATE OF NEW MEXICO  
**TAXATION AND REVENUE DEPARTMENT**  
**APPLICATION FOR REFUND OF CIGARETTE TAX**

**WHO MUST FILE THIS FORM:** Persons who have purchased cigarette stamps may request a refund of unused or destroyed stamps at the price paid by the buyer. Use this form to request a refund of cigarette tax paid from the Taxation and Revenue Department. Submit Form RPD-41211, *Application for Refund of Cigarette Tax*, and proof of destruction to Taxation and Revenue Department, Cigarette Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123. For assistance call (505) 827-6842.

**I hereby certify that:**

Buyer's name	Distributor number	Federal employer identification number
Mailing address	New Mexico CRS identification number	
City, state and ZIP code		
Name of person to contact		Contact telephone number

**is due a refund of cigarette tax paid for cigarette stamps unused or destroyed. The refund of cigarette tax is requested for one or more of the following reasons:**

**In the line which identifies the reason for the refund request and in the column which identifies the denomination of the stamps, indicate the quantity of the stamps unused or destroyed and eligible for a refund. In the last column enter the total face value of the stamps to be refunded.**

1. Cigarette tax stamps are enclosed and are uncanceled and unused.
2. Cigarette tax stamps were affixed to packages and containers and returned to the manufacturer. (Attach an affidavit from the manufacturer.)
3. Cigarette tax stamps were affixed to packages and containers sold and delivered to the United States or any agency or instrumentality thereof (including Armed Forces base exchanges) or the State of New Mexico or any political subdivision thereof; to the governing body or to any enrolled tribal member licensed by the governing body of any Indian nation, tribe or pueblo for use or sale on that reservation or pueblo grant; or sales which the state is prohibited from taxing by a provision of the United States constitution or the constitution of the State of New Mexico. (Attach invoices.)
4. Cigarette tax stamps were affixed to packages and containers sold and delivered to a point outside New Mexico for subsequent resale outside New Mexico. (Attach invoices.)
5. Total (In all columns, add lines 1 through 4.)
6. Enter the sum of discounts applied to the original stamp purchases.

Quantity of stamps unused or destroyed		Cigarette stamp face value
20 stick stamp denomination	25 stick stamp denomination	
<b>Total refund</b> (In the last column, subtract line 6 from line 5).		

**NOTE: To claim a refund of unused or destroyed stamps, the stamps must be enclosed or proof of destruction acceptable to the Department must be attached.**

I declare I have examined this return, including any attached schedules or statements, and to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
Signature of taxpayer or agent

\_\_\_\_\_  
Date

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INSTRUCTIONS

- If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.
- You must claim the refund within three years from the end of the calendar year in which the tax was due or in which you paid a Department assessment. In the event the Department takes no action on a claim for refund within 120 days, you may protest, bring suit, or re-file your claim subject to the three-year limitation. If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 30 days of the date of denial or file a lawsuit in Santa Fe District Court. During the 30-day protest period, you may ask for an extension of up to 60 additional days to file the protest. For more information on your remedies, please request FYI-402 from your local district tax office or view it on-line at:

[www.tax.state.nm.us](http://www.tax.state.nm.us)

**How to File this Form.** A valid claim for refund requires all information requested on this form. The purchaser of the cigarette tax stamps, unused or destroyed, must complete the name, mailing address and identification numbers. Complete lines 1 through 6 and compute the total refund requested. Sign and date the application. An incomplete or inaccurate application may cause the Department to invalidate your refund claim and return the application to you without action.

**Line Instructions:**

Lines 1 through 4 indicate the acceptable reasons for a refund of cigarette tax paid on stamp purchases. You must correctly indicate the quantity and face value of stamps included in the refund request by placing the quantity and dollar amount in the line which corresponds to the reason for refund. You may use one application to claim a refund for one or more reasons, and one or more denominations of stamps.

Enter in Line 6 the discounts applied to the original stamp purchases.

**To determine the discount applied to the original stamp purchase,** determine the discounts applied to the last stamps bought in the month in which the purchase of the stamps was made. If the month in which the stamp purchase is unknown, use the following procedures to determine the discounts applied to the stamps. Determine the average monthly number of stamps bought during the preceding calendar year. Determine the discounts that would apply to the last stamps bought in a month in which the previous calendar years average monthly number of stamps were purchased and apply that discount to the stamps included in the application for refund.

**Required Attachments.** To claim a refund for unused or destroyed cigarette tax stamps, you must enclose the stamps with Form RPD-41211, *Application for Refund of Cigarette Tax*, or enclose proof acceptable to the Department. Lines 1 through 4 describe the refund reason and the proof requested by the Department. If you have questions regarding the documents that should be attached to obtain a refund, contact the Department at (505) 827-6842.

Mail Form RPD-41211, *Application for Refund of Cigarette Tax* to:

New Mexico Taxation and Revenue Department  
Cigarette Tax Unit  
P.O. Box 25123  
Santa Fe, NM 87504-5123